

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.1801 When Powers of Attorney May be Given
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TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

SUBPART R: POWER OF ATTORNEY

Section 130.1801 When Powers of Attorney May be Given

In certain instances, persons liable for tax under the Retailers' Occupation Tax Act desire, for convenience, to have other persons make the returns, pay the tax, request Private Letter Rulings, and perform any and all other duties required of them under the Act. In all cases, where the revenues of the State will not be jeopardized, the Department will permit taxpayers, by properly executed and acknowledged powers of attorney, to appoint other persons to act as their attorneys for the purpose of filing returns and of performing other acts under the Retailers' Occupation Tax Act. (Also see Practice and Procedure for Hearings Before the Illinois Department of Revenue, 86 Ill. Adm. Code 200.110(c) and Public Information, Rulemaking and Organization, 2 Ill. Adm. Code 1200.110(b)(8).)

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)